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RESPONSE UNDER 37 CFR 1.116  
EXPEDITED PROCEDURE - EXAMINING GROUP 2640

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Mohammed Javed Absar et al.  
Application No. : 09/830,441  
Filed : June 11, 2001  
For : MULTI-PRECISION TECHNIQUE FOR DIGITAL AUDIO  
ENCODER

Examiner : Andrew C. Flanders  
Art Unit : 2644  
Docket No. : 851663.424USPC  
Date : May 1, 2006

Mail Stop AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

AMENDMENT UNDER 37 CFR 1.116

Commissioner for Patents:

In response to the Office Action dated December 1, 2005, please extend the period of time for response two months, to expire on May 1, 2006. Enclosed are a Petition for an Extension of Time and the requisite fee. Please amend the application as follows.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 12 of this paper.

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